EXHIBIT 47

Meeting notes from Buzzeo DEA Conference
Washington, DC
October 27 – 30, 2008

TOPIC: Suspicious Order Monitoring (SOM) Process

Process should include state monitoring requirements in addition to federal

In addition to formalizing the process to identify suspicious orders prior to their departure from the DC, we must also formally document the investigation of each particular suspicious (peculiar) order that gets identified, including the how's and why's of the logic we used to deem the order appropriate to ship or not.

We should develop a script for CSR's to use in response to customer's questions as to why their order hasn't shipped if it is in limbo due to a suspicious order issue.

In the case of new customers, suggest implementation of a 'self assessment' form that each new customer executes that identifies their anticipated order frequency, products, quantities, etc. This will help identify anomalies in ordering when history is not available.

The general consensus is that sales reps are not considered a good option for on-site investigations and initial review prior to accepting new customers due to their perceived bias in getting the customer approved for sales revenue purposes.

Omnicare has employed two full time employees solely for the purpose of auditing SOM orders.

One supplier indicates that of 13,000 lines per month, 12% (about 1,560) were flagged for SOM purposes.

In the case of combined orders for CII and non-CII, items were split so non-CII items were not delayed because of SOM.

Companies indicate that they have employed the services of a statistician to work with their I.T. professionals to develop appropriate algorithms, etc. for use in the code to identify the SOM lines.

Algorithms should address quantity, frequency and timing.

Industry considers "Excessive purchase" reports useless; however, are better than nothing if that's your only tool.

When trying to normalize your data for purposes of doing calculations to identify anomalies, consider the base drug (API) itself rather than focusing on strengths and doses per bottle.

Breaking customers into 'classes' (distributor, clinic, wholesaler) prior to determining the most appropriate statistical calculation to apply to that class of business is imperative to work properly.

Ask yourself what due diligence is necessary to place our company in a 'defensible' position before accepting a new customer.

How does the industry go about getting a database in place that will identify unsavory/undesirable customers so we don't pass the trash amongst ourselves?

Are our customers aware of the SOM requirements? Conduct a prophylactic audit and confirm that they have systems in place to call out deviations on orders placed in their systems (their SOM processes and procedures).

HDMA SOM process considered best practice in current environment. I have a copy available.

TOPIC: Miscellaneous

DEA will begin a new focus on in-transit losses
- do carriers/couriers know how to secure appropriately
- are carriers/couriers 'authorized'
- are 'certifications' in place for carriers/couriers validating that they understand Covidien's requirements

DEA wants to begin registering the transportation industry but it isn't on their top 10 list at the present time.

Quota is now required for returns and re-packagers.

DEA's Top 10 list (not in order of importance and not all inclusive because they were citing from memory):
- Consumer take back
- Electronic prescribing
- Legislation
- Methadone Mortality
- Combat Meth
- Transportation
- SOM

- Illegal Pain Treatment Programs

Hydrocodone COULD move from CIII to CII.

"Know your customer" is not enough any more; you must now know your customer's customer as well. When is a personal visit to that second line customer justified and based on what criteria?

Ryan-Haight Act will work to reign in internet pharmacies by placing tighter restrictions on them; including but not limited to the requirement that a face-to-face meeting between a patient/doctor must transpire before a prescription can change hands.

DISTRIBUTOR WORKSHOP

TOPIC: Preparing for a DEA Audit

Identify an "Inspection Leader" for each site (St. Louis; Hobart; Building 10; Kendall) that is responsible for meeting the DEA upon their arrival and facilitating all aspects of the audit and their team

Each site should identify a 'subject matter expert' for the various aspects of the business that the DEA is likely to investigate, i.e., one should be appointed to address any and all concerns as they relate to the clearing of 222's, another appointed to address issues related to quota and its consumption/requests, etc.

Audit will flow much better if sites comply with biennial inventory requirement and exceed the minimum.

Topic: Export / Re-Export

Registrants can use Form 1161R to re-export

There exists a competent authority for every country; set of books available from the UN (I have the ISBN number for this if needed)

Security standards required for overseas – contact the vendor to get necessary information.

Topic: Other

DO NOT ship 5-10 days prior to registration expiration (yours or the customers) so the customer can be in receipt of the goods prior to the registration expiring.

Will our various sites provide copies of any and all reports made/filed with DEA (regardless of the subject matter, i.e., loss, destruction, quota requests, etc.) to our corporate DEA Compliance group